



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Jeremy Julian
DOCKET NO.: 19-06823.001-R-1
PARCEL NO.: 14-13-202-018

The parties of record before the Property Tax Appeal Board are Jeremy Julian, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$66,492
IMPR.: \$267,524
TOTAL: \$334,016

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of wood siding exterior construction with 5,658 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, four fireplaces and an 867 square foot garage. The property has a 26,810 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from 675 to 1,096 feet from the subject property and within the same assessment neighborhood code as the subject. The comparables have sites that range in size from 27,080 to 40,030 square feet of land area and are improved with two-story dwellings of brick exterior construction ranging in size from 5,040 to 6,041 square feet of living area. The dwellings were built in 2005 or 2006. The comparables

each have an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 832 to 1,055 square feet of building area. The properties sold from December 2016 to July 2019 for prices ranging from \$788,000 to \$887,500 or from \$139.88 to \$176.02 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$294,854, which would reflect a market value of \$884,650 or \$156.35 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$334,016. The subject's assessment reflects a market value of \$1,015,555 or \$179.49 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from 274 to 3,265 feet from the subject property, three of which are within the same assessment neighborhood code as the subject. The board of review's comparable #3 is a duplicate of the appellant's comparable #1. The comparables have sites that range in size from 27,080 to 42,120 square feet of land area and are improved with two-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,040 to 6,617 square feet of living area. The dwellings were built from 2005 to 2008. The comparables each have an unfinished basement, one of which is a walk-out. Each comparable has central air conditioning, one to four fireplaces and a garage that ranges in size from 924 to 1,190 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from November 2018 to July 2019 for prices ranging from \$788,000 to \$1,200,000 or from \$156.35 to \$186.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #2 and #3 due to their sales occurring in 2016 and 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board gives reduced weight to board of review comparable #2 due to its considerably larger dwelling size when compared to the subject and to board of review comparable #4 as it has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the parties' common comparable, along with board of review comparables #1 and #5. These three comparables sold proximate in time to

the assessment date at issue and are relatively similar to the subject in location, design, age and some features, however, each dwelling is smaller in size when compared to the subject suggesting an upward adjustment would be required to make these comparables more equivalent to the subject. The comparables sold from November 2018 to July 2019 for prices ranging from \$788,000 to \$952,000 or from \$156.35 to \$186.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,015,555 or \$179.49 per square foot of living area, including land, which falls above the range established by the best comparable sales in terms of overall market value but within the range on a price per square foot basis. The Board finds the subject's higher overall market value appears to be justified given its larger dwelling size. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 19, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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